

EXHIBIT 12



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July 20, 2021

OUR FILE NO. COB-1-K

**BY CERTIFIED MAIL W/RETURN RECEIPT REQUESTED AND
E-MAIL (MLOWRIE@FOLEY.COM)**

Matthew Lowrie, Esq.
Foley & Lardner LLP
Attorneys at Law
111 Huntington Avenue
Boston, MA 02199

Re: Infringement Notice re: Cash Out

Dear Mr. Lowrie:

As you may recall, we previously advised you of our client's patent portfolio and infringement by DraftKings and Resorts Casino Hotel ("Resorts"), to which DraftKings is a supplier and responsible for infringement as per Mr. Nicholas Moles, Vice President and General Counsel of Resorts.

In particular, DraftKings' and Resorts' offerings of a cash out feature among other features is an aspect covered by our client's patent portfolio, which, at the time of our last correspondence, consisted of the following patents in the US:

- US Patent No. 8,602,884
- US Patent No. 8,734,241
- US Patent No. 8,721,438
- US Patent No. 8,721,439
- US Patent No. 8,708,811
- US Patent No. 9,117,341
- US Patent No. 9,196,126
- US Patent No. 9,275,516
- US Patent No. 9,424,716
- US Patent No. 9,704,338
- US Patent No. 10,102,716

We direct your attention to our previous letter, dated August 13, 2019, which is attached for your reference.

Additional patents have been issued to our client, including US Patent No. 10,970,969 ("the '969 Patent") and US Patent No. 10,997,822 ("the '822 Patent"), copies of which is enclosed. As you will note, the '969 Patent broadly covers the use of cash out among other features in connection with any sporting event (e.g., see Claims 1, 8, 15 and 21). The '822 Patent broadly covers the use of cash out incorporating multiple users among other features in connection with any wagering event (e.g., see claims 1, 8, 15 and 22).

Moreover, the '969 Patent and the '822 Patent further confirm the inaccuracy of your prior position that the scope of the patents require a system to offer both full *and* partial cash out to be covered.



While our client remains open to consider a possible license or other business solution, it is imperative that we hear promptly from you regarding your client's position.

We note that we have sent numerous letters detailing our position. If there is interest in a potential amicable resolution of this matter, please provide your response in writing by no later than **August 3, 2021**.

This letter is being sent without prejudice, and all rights including the right to initiate formal legal action without further notice, are hereby expressly reserved.

Very truly yours,


DLA Piper LLP (US)

A handwritten signature in dark ink, appearing to read 'Paul A. Taufer', written over a light blue horizontal line.

Paul A. Taufer
Partner

SMK

Enclosures
Letter of August 20, 2019
US Patent No. 10,970,969
US Patent No. 10,997,822

SENDER: COMPLETE THIS SECTION	COMPLETE THIS SECTION ON DELIVERY																	
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